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Department of Revenue

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TIR 11-13: Electronic Filing Required By Certain Tax Preparers

The Commissioner of Revenue hereby modifies the Department of Revenue's (DOR) electronic filing requirement for income tax preparers pursuant to her authority under G.L. c. 62C, § 5. The new threshold announced here closely parallels the Internal Revenue Service threshold for electronic filing by income tax preparers. See Internal Revenue Code § 6011(e)(3).

As of January 1, 2012, income tax preparers must file all Massachusetts personal income tax returns (*i.e.*, Forms 1 and 1-NR-PY) electronically unless the preparer reasonably expects to file 10 or fewer original Massachusetts Forms 1 and 1-NR-PY during the calendar year. Under previously issued TIR 04-30, the Commissioner required income tax return preparers who completed 100 or more original Massachusetts Forms 1 and 1-NR-PY during the previous calendar year to use electronic means to file all personal income tax returns on or after January 1, 2005.

A tax return preparer who is over the electronic filing threshold announced here is not, however, required to file a return electronically as to a taxpayer who has specifically directed on her return that the return is not to be filed by electronic means, as specified in TIR 04-30. DOR may impose a further requirement on practitioners who are over the electronic filing threshold and who are filing paper returns. These practitioners may be required to obtain taxpayer signatures on a separate form, as described in TIR 05-22, that directs the practitioner to file a paper tax return. Practitioners subject to this requirement must maintain this acknowledgement and produce it for DOR upon request.

As described in TIR 04-30, the term "income tax return preparer" means any person or entity who prepares for compensation, or who employs one or more persons to prepare for compensation, any personal income tax return or any claim for refund of personal income tax. The preparation of a substantial part of a return or claim for refund is treated as if it were the preparation of the entire return or claim for refund.

Most amendments of a personal income tax return and abatement requests can also be filed electronically through the DOR website, at www.mass.gov/dor. The Commissioner encourages tax preparers to file these requests electronically to speed the processing of their clients' claims.

/s/Amy Pitter

Amy Pitter
Commissioner of Revenue

AP:MTF:lab

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TIR 11-13